SENATE BILL No. 208

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DIGEST OF SB 208 (Updated January 15, 2008 2:05 pm - DI 73)

Citations Affected: IC 6-1.1.

Synopsis: Deduction of tax payments from checking account. Allows a county to authorize all county taxpayers to pay property taxes by automatic deduction from a checking account. Establishes delinquent tax penalties for failure to comply with an automatic deduction schedule. Provides that a county council may authorize the payment of property taxes by a monthly installment plan (in addition to the option of authorizing payments by automatic deductions from a checking account). Specifies that in the case of a taxpayer that pays property taxes by automatic deductions, the payment is deducted from the taxpayer's checking account on a date chosen by the taxpayer.

Effective: July 1, 2008.

Tallian, Kenley, Lanane, Rogers

January 8, 2008, read first time and referred to Committee on Tax and Fiscal Policy.
January 16, 2008, amended, reported favorably — Do Pass.

C o p y

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in this style type.
   Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.
   Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 208

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-22-9.7 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2008]: **Sec. 9.7. (a) As used in this section,**
4 **"current year" refers to the calendar year in which property taxes**
5 **are first due and payable and are subject to payment under this**
6 **section:**
7 **(1) by automatic deduction from a checking account; or**
8 **(2) under a monthly installment plan.**
9 **(b) As used in this section, "monthly installment plan" means a**
10 **plan that:**
11 **(1) is adopted under this section;**
12 **(2) provides for the monthly payment of tax liability; and**
13 **(3) does not involve an automatic deduction from a checking**
14 **account.**
15 **(c) As used in this section, "preceding year" refers to the**
16 **calendar year that immediately precedes the current year.**
17 **(d) As used in this section, "tax liability" includes liability for**

1   **special assessments and refers to liability for property taxes after**
2   **the application of all allowed deductions and credits.**
3   **(e) The county fiscal body (as defined in IC 36-1-2-6) may at any**
4   **time adopt an ordinance to allow all county taxpayers to pay one**
5   **(1) or more installments of property taxes by any combination of**
6   **the following:**
7   **(1) Automatic monthly deductions from a checking account.**
8   **(2) Payments under a monthly installment plan.**
9   **(f) An ordinance adopted under subsection (e):**
10   **(1) may apply to more than one (1) calendar year; and**
11   **(2) must include at least the following:**
12   **(A) Identification of the property tax installment or**
13   **installments for which payment:**
14   **(i) by automatic deduction from a checking account; or**
15   **(ii) under a monthly installment plan;**
16   **is authorized.**
17   **(B) Provisions for notice to county taxpayers of the option**
18   **to pay one (1) or more property tax installments:**
19   **(i) by automatic deduction from a checking account; or**
20   **(ii) under a monthly installment plan.**
21   **(C) Authority for the county treasurer to make available**
22   **to county taxpayers a form to be completed by a taxpayer**
23   **and submitted to the county treasurer to:**
24   **(i) direct the county treasurer to accept payment of the**
25   **taxpayer's property taxes by automatic deduction from**
26   **a checking account; and**
27   **(ii) authorize the institution that holds the taxpayer's**
28   **checking account to deduct monthly the appropriate**
29   **amount from the account and to pay that amount to the**
30   **county treasurer.**
31   **(D) Authority for the county treasurer to accept payment**
32   **of the taxpayer's property taxes under a monthly**
33   **installment plan.**
34   **(g) If an ordinance is adopted under subsection (e), the county**
35   **treasurer shall provide to each county taxpayer that submits to the**
36   **county treasurer the form referred to in subsection (f)(2)(C) a**
37   **statement that includes at least the following:**
38   **(1) The amount to be deducted monthly from the taxpayer's**
39   **checking account.**
40   **(2) Identification of the day each month, as chosen by the**
41   **taxpayer, when the deduction will be made.**
42   **(3) A calculation of the amount to be deducted.**

(4) An explanation of the manner in which property taxes for the current year will be reconciled under subsection (n) and notice that any property tax payments for the current year made by the taxpayer by means other than automatic deduction from the taxpayer's checking account will be taken into account in the reconciliation.

(5) An explanation of the penalties under IC 6-1.1-37-10.3 that apply if there are insufficient funds in the taxpayer's checking account to cover one (1) or more automatic deductions.

(h) This subsection applies only if the county treasurer determines that at the time the calculation under subsection (g)(3) is made the amount of tax liability for the current year has not been determined. Subject to subsections (i) and (j), the county treasurer shall do the following:

(1) Determine the following:

(A) For a parcel of real property, the most recently determined amount of tax liability that applied to the parcel for the preceding year.

(B) For a personal property return, the most recently determined amount of tax liability that applied for the personal property return for the same location for the preceding year.

(C) For distributable property, the most recently determined amount of tax liability that applied with respect to the statement filed by the taxpayer under IC 6-1.1-8-19 for the preceding year.

(D) For a mobile home subject to IC 6-1.1-7, the most recently determined amount of tax liability that applied to the mobile home for the preceding year.

(2) Determine the amount of the monthly deduction from the taxpayer's checking account or the amount due under a monthly installment plan in the amount determined in the last STEP of the following STEPS:

STEP ONE: Determine under subdivision (1) the amount of tax liability that applied for the preceding year.

STEP TWO: Determine the quotient of:

(i) the number of property tax installments for the current year identified in the ordinance under subsection (f)(2)(A); divided by

(ii) the total number of property tax installments for the current year.

STEP THREE: Multiply the STEP ONE result by the

1   **STEP TWO result.**

2   **STEP FOUR: Determine the quotient of:**

3   **(i) the STEP THREE result; divided by**

4   **(ii) the number of monthly deductions or, in the case of**

5   **payments under a monthly installment plan, the number**

6   **of monthly installments.**

7   **(i) The county treasurer may determine the monthly deduction**

8   **or the amount of the monthly installment due under a monthly**

9   **installment plan in an amount different from the amount**

10   **determined under subsection (h) if the county treasurer determines**

11   **that changes in circumstances have caused the amount determined**

12   **under subsection (h) to differ substantially from the tax liability**

13   **likely to be determined for the current year. Notwithstanding this**

14   **subsection or subsections (h), (j), and (k), a county fiscal body that**

15   **adopts an ordinance under subsection (e) to allow taxpayers to pay**

16   **property taxes by automatic monthly deductions from a checking**

17   **account may include in the ordinance a provision authorizing a**

18   **taxpayer to determine the amount of a monthly deduction that is**

19   **different from the amount otherwise determined under this**

20   **subsection or subsection (h), (j), or (k).**

21   **(j) This subsection applies only if before an ordinance is adopted**

22   **under subsection (e) the county treasurer determines to use**

23   **provisional property tax statements under IC 6-1.1-22.5 for the**

24   **current year. For purposes of determining the amount of the**

25   **monthly deduction from the taxpayer's checking account or the**

26   **amount of the taxpayer's monthly installment payment under a**

27   **monthly installment plan, the county treasurer shall substitute for**

28   **the tax liability that applied to the parcel for the preceding year**

29   **under subsection (h) the tax liability to be indicated on the**

30   **provisional statement.**

31   **(k) This subsection applies only if the county treasurer**

32   **determines that at the time the calculation under subsection (g)(3)**

33   **is made the amount of tax liability for the current year has been**

34   **determined. The amount of the monthly deduction from the**

35   **taxpayer's checking account or the amount of the taxpayer's**

36   **monthly installment payment under a monthly installment plan is**

37   **the amount of the tax liability for the current year payable in the**

38   **installment or installments identified in the ordinance under**

39   **subsection (f)(2)(A) divided by the number of monthly deductions.**

40   **(l) Tax liability paid under this section by automatic deduction**

41   **from a checking account is not finally discharged and the person**

42   **has not paid the tax until the taxpayer's checking account is**

charged for the payment.

(m) Penalties apply under IC 6-1.1-37-10.3 and IC 6-1.1-37-10.4 to taxes payable by automatic deduction from a checking account under this section.

(n) After the last monthly checking account deduction or last monthly installment payment under a monthly installment plan under this section for the current year has been made and after the amount of tax liability for the current year has been determined, the county treasurer shall issue a reconciling statement to the taxpayer. Each reconciling statement must indicate at least the following:

  (1) The sum of:

    (A) the taxpayer's actual tax liability for the current year; plus

    (B) any penalty that applies for the current year under IC 6-1.1-37-10.3.

  (2) The total amount paid for the current year by automatic deductions, monthly installment payments under a monthly installment plan, and by means other than automatic deductions or monthly installment payments.

  (3) If the amount under subdivision (1) exceeds the amount under subdivision (2), that the excess is payable by the taxpayer:

    (A) as a final reconciliation of the tax liability; and

    (B) not later than thirty (30) days after the date of the reconciling statement.

  (4) If the amount under subdivision (2) exceeds the amount under subdivision (1), that the county treasurer will apply the excess as a credit against the taxpayer's tax liability for the immediately succeeding calendar year unless the taxpayer makes a claim for refund of the excess under IC 6-1.1-26.

(o) The county auditor shall distribute tax collections under this section to the appropriate taxing units at the semiannual settlements under IC 6-1.1-27. However, this subsection does not prohibit a county treasurer from making an advance to a political subdivision under IC 5-13-6-3 of a portion of the taxes collected.

(p) IC 6-1.1-15:

  (1) does not apply to a statement provided under subsection (g); and

  (2) applies to a reconciling statement issued under subsection (n).

(q) IC 6-1.1-37-10 applies to a reconciling statement issued

1 **under subsection (n) in the same manner that IC 6-1.1-37-10**
2 **applies to an installment of property taxes.**
3   **(r) For purposes of IC 6-1.1-24-1(a)(1):**
4   **(1) property taxes to be paid by automatic deduction or by**
5   **monthly installments under a monthly installment plan under**
6   **this section before June of the current year are considered to**
7   **be the taxpayer's spring installment of property taxes; and**
8   **(2) payment on a reconciling statement issued under**
9   **subsection (n) is considered to be due before the due date of**
10   **the first installment of property taxes payable in the year**
11   **immediately following the current year.**
12   SECTION 2. IC 6-1.1-22.5-6, AS AMENDED BY P.L.67-2006,
13 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2008]: Sec. 6. (a) Except as provided in subsection (c), with
15 respect to property taxes payable under this article on assessments
16 determined for the 2003 assessment date or the assessment date in any
17 later year, the county treasurer may, except as provided by section 7 of
18 this chapter, use a provisional statement under this chapter if the
19 county auditor fails to deliver the abstract for that assessment date to
20 the county treasurer under IC 6-1.1-22-5 before March 16 of the year
21 following the assessment date.
22   (b) The county treasurer shall give notice of the provisional
23 statement, including disclosure of the method that is to be used in
24 determining the tax liability to be indicated on the provisional
25 statement, by publication one (1) time:
26   (1) in the form prescribed by the department of local government
27   finance; and
28   (2) in the manner described in IC 6-1.1-22-4(b).
29 The notice may be combined with the notice required under section 10
30 of this chapter.
31   (c) Subsection (a) does not apply if the county auditor fails to
32 deliver the abstract as provided in IC 6-1.1-22-5(b).
33   **(d) Immediately upon determining to use provisional statements**
34 **under subsection (a), the county treasurer shall give notice of the**
35 **determination to the county fiscal body (as defined in IC 36-1-2-6).**
36   SECTION 3. IC 6-1.1-37-10, AS AMENDED BY P.L.219-2007,
37 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2008]: Sec. 10. (a) Except as provided in sections **10.3, 10.4,**
39 10.5, and 10.7 of this chapter, if an installment of property taxes is not
40 completely paid on or before the due date, a penalty shall be added to
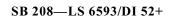41 the unpaid portion in the year of the initial delinquency. The penalty is
42 equal to an amount determined as follows:

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1   (1) If:

2   (A) an installment of real property taxes is completely paid on

3   or before the date thirty (30) days after the due date; and

4   (B) the taxpayer is not liable for delinquent property taxes first

5   due and payable in a previous installment for the same parcel;

6   the amount of the penalty is equal to five percent (5%) of the

7   amount of delinquent taxes.

8   (2) If:

9   (A) an installment of personal property taxes is completely

10   paid on or before the date thirty (30) days after the due date;

11   and

12   (B) the taxpayer is not liable for delinquent property taxes first

13   due and payable in a previous installment for a personal

14   property tax return for property in the same taxing district;

15   the amount of the penalty is equal to five percent (5%) of the

16   amount of delinquent taxes.

17   (3) If subdivision (1) or (2) does not apply, the amount of the

18   penalty is equal to ten percent (10%) of the amount of delinquent

19   taxes.

20   (b) With respect to property taxes due in two (2) equal installments

21 under IC 6-1.1-22-9(a), on the day immediately following the due dates

22 of the first and second installments in each year following the year of

23 the initial delinquency, an additional penalty equal to ten percent (10%)

24 of any taxes remaining unpaid shall be added. With respect to property

25 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty

26 equal to ten percent (10%) of any taxes remaining unpaid shall be

27 added on the day immediately following each date that succeeds the

28 last installment due date by:

29   (1) six (6) months; or

30   (2) a multiple of six (6) months.

31   (c) The penalties under subsection (b) are imposed only on the

32 principal amount of the delinquent taxes.

33   (d) If the department of local government finance determines that

34 an emergency has occurred which precludes the mailing of the tax

35 statement in any county at the time set forth in IC 6-1.1-22-8, the

36 department shall establish by order a new date on which the installment

37 of taxes in that county is due and no installment is delinquent if paid by

38 the date so established.

39   (e) If any due date falls on a Saturday, a Sunday, a national legal

40 holiday recognized by the federal government, or a statewide holiday,

41 the act that must be performed by that date is timely if performed by

42 the next succeeding day that is not a Saturday, a Sunday, or one (1) of

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1 those holidays.
2   (f) Subject to subsections (g) and (h), a payment to the county
3 treasurer is considered to have been paid by the due date if the payment
4 is:
5   (1) received on or before the due date by the county treasurer or
6   a collecting agent appointed by the county treasurer;
7   (2) deposited in United States first class mail:
8   (A) properly addressed to the principal office of the county
9   treasurer;
10   (B) with sufficient postage; and
11   (C) postmarked by the United States Postal Service as mailed
12   on or before the due date;
13   (3) deposited with a nationally recognized express parcel carrier
14   and is:
15   (A) properly addressed to the principal office of the county
16   treasurer; and
17   (B) verified by the express parcel carrier as:
18   (i) paid in full for final delivery; and
19   (ii) received by the express parcel carrier on or before the
20   due date;
21   (4) deposited to be mailed through United States registered mail,
22   United States certified mail, or United States certificate of
23   mailing:
24   (A) properly addressed to the principal office of the county
25   treasurer;
26   (B) with sufficient postage; and
27   (C) with a date of registration, certification, or certificate, as
28   evidenced by any record authenticated by the United States
29   Postal Service, on or before the due date; or
30   (5) made by an electronic funds transfer and the taxpayer's bank
31   account is charged on or before the due date.
32 For purposes of this subsection, "postmarked" does not mean the date
33 printed by a postage meter that affixes postage to the envelope or
34 package containing a payment.
35   (g) If a payment is mailed through the United States mail and is
36 physically received after the due date without a legible correct
37 postmark, the person who mailed the payment is considered to have
38 made the payment on or before the due date if the person can show by
39 reasonable evidence that the payment was deposited in the United
40 States mail on or before the due date.
41   (h) If a payment is sent via the United States mail or a nationally
42 recognized express parcel carrier but is not received by the designated

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recipient, the person who sent the payment is considered to have made
the payment on or before the due date if the person:

(1) can show by reasonable evidence that the payment was
deposited in the United States mail, or with the express parcel
carrier, on or before the due date; and

(2) makes a duplicate payment within thirty (30) days after the
date the person is notified that the payment was not received.

SECTION 4. IC 6-1.1-37-10.3 IS ADDED TO THE INDIANA
CODE AS A **NEW** SECTION TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2008]: **Sec. 10.3. (a) As used in this section,
"current year" has the meaning set forth in IC 6-1.1-22-9.7(a).**

(b) This section applies only if:

**(1) property tax payments by automatic deduction or by
monthly installments under a monthly installment plan are
authorized for the current year under IC 6-1.1-22-9.7; and**

**(2) property taxes are due for the current year in two (2)
equal installments under IC 6-1.1-22-9(a).**

**(c) If the ordinance adopted under IC 6-1.1-22-9.7(e) authorizes
the first automatic deduction or monthly installment of property
tax payments for a current year in a month that follows May of
that year, penalties apply to the May installment of property taxes
under section 10 of this chapter.**

**(d) If the total amount due to be paid by automatic deductions
or by monthly installments under a monthly installment plan under
IC 6-1.1-22-9.7 for the current year not later than November 10 of
the current year is not completely paid by automatic deductions, by
monthly installments, or by means other than automatic
deductions or monthly installment payments on or before that date,
the amount unpaid is considered delinquent and a penalty is added
to the amount unpaid. Except as provided in subsection (c), the
penalty is equal to an amount determined as follows:**

(1) If:

**(A) the delinquent amount of real property taxes is
completely paid on or before December 10 of the current
year; and**

**(B) the taxpayer is not liable for delinquent property taxes
first due and payable in a previous installment for the
same parcel;**

**the amount of the penalty is equal to five percent (5%) of the
delinquent amount.**

(2) If:

(A) the delinquent amount of personal property taxes is

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1   **completely paid on or before December 10 of the current**
2   **year; and**
3   **(B) the taxpayer is not liable for delinquent property taxes**
4   **first due and payable in a previous installment for a**
5   **personal property tax return for property in the same**
6   **taxing district;**
7   **the amount of the penalty is equal to five percent (5%) of the**
8   **delinquent amount.**
9   **(3) If subdivision (1) or (2) does not apply, the amount of the**
10   **penalty is equal to ten percent (10%) of the delinquent**
11   **amount.**
12 **(e) On May 11 and November 11 in each year following the year**
13 **of the initial delinquency, an additional penalty equal to ten**
14 **percent (10%) of any taxes remaining unpaid shall be added.**
15 **(f) The penalties under this section are imposed on only the**
16 **principal amount of the delinquent taxes.**
17 SECTION 5. IC 6-1.1-37-10.4 IS ADDED TO THE INDIANA
18 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 2008]: **Sec. 10.4. (a) As used in this section,**
20 **"current year" has the meaning set forth in IC 6-1.1-22-9.7(a).**
21 **(b) This section applies only if:**
22   **(1) property tax payments by automatic deduction or by**
23   **monthly installments under a monthly installment plan are**
24   **authorized for the current year under IC 6-1.1-22-9.7; and**
25   **(2) property taxes are due for the current year in installments**
26   **determined under IC 6-1.1-22-9.5.**
27 **(c) If the ordinance adopted under IC 6-1.1-22-9.7(e) authorizes**
28 **the first automatic deduction or monthly installment payment of**
29 **property tax payments for a current year in a month that follows**
30 **one (1) or more months of that year in which property taxes are**
31 **due by one (1) or more installments determined under**
32 **IC 6-1.1-22-9.5, penalties apply to those installments under section**
33 **10 of this chapter.**
34 **(d) If the total amount due to be paid by automatic deductions**
35 **or by monthly installments under a monthly installment plan under**
36 **IC 6-1.1-22-9.7 for the current year is not completely paid by**
37 **automatic deductions, by monthly installments, or by means other**
38 **than automatic deductions or monthly installment payments on or**
39 **before the last installment date established under IC 6-1.1-22-9.5,**
40 **the amount unpaid is considered delinquent and a penalty is added**
41 **to the amount unpaid. Except as provided in subsection (c), the**
42 **penalty is equal to an amount determined as follows:**

    (1) If:
        (A) the delinquent amount of real property taxes is completely paid on or before the date thirty (30) days after the last installment date established under IC 6-1.1-22-9.5; and
        (B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous installment for the same parcel;
    the amount of the penalty is equal to five percent (5%) of the delinquent amount.
    (2) If:
        (A) the delinquent amount of personal property taxes is completely paid on or before the date thirty (30) days after the last installment date established under IC 6-1.1-22-9.5; and
        (B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous installment for a personal property tax return for property in the same taxing district;
    the amount of the penalty is equal to five percent (5%) of the delinquent amount.
    (3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the delinquent amount.
  (e) An additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date established under IC 6-1.1-22-9.5 by:
    (1) six (6) months; or
    (2) a multiple of six (6) months.
  (f) The penalties under this section are imposed on only the principal amount of the delinquent taxes.

SENATE MOTION

Madam President: I move that Senator Kenley be added as second author of Senate Bill 208.

TALLIAN

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SENATE MOTION

Madam President: I move that Senators Lanane and Rogers be added as coauthors of Senate Bill 208.

TALLIAN

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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 208, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Replace the effective dates in SECTIONS 1 through 5 with "[EFFECTIVE JULY 1, 2008]".

Page 1, line 6, delete "section by automatic deduction from a" and insert "**section:**

    (1) by automatic deduction from a checking account; or
    (2) under a monthly installment plan.".

Page 1, delete line 7, begin a new paragraph and insert:

"**(b) As used in this section, "monthly installment plan" means a plan that:**

    (1) is adopted under this section;
    (2) provides for the monthly payment of tax liability; and
    (3) does not involve an automatic deduction from a checking account.".

Page 1, line 8, delete "(b)" and insert "**(c)**".

Page 1, line 10, delete "(c)" and insert "**(d)**".

Page 1, line 13, delete "(d)" and insert "**(e)**".

Page 1, line 15, delete "automatic monthly" and insert "**any combination of the following:**

    (1) Automatic monthly deductions from a checking account.
    (2) Payments under a monthly installment plan.".

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Page 1, delete line 16.

Page 1, line 17, delete "(e)" and insert "**(f)**".

Page 1, line 17, delete "(d):" and insert "**(e):**".

Page 2, line 1, after "year;" insert "**and**".

Page 2, delete lines 2 through 6.

Page 2, line 7, delete "(3)" and insert "**(2)**".

Page 2, line 9, delete "payment by automatic deduction" and insert "**payment:**

       (i) by automatic deduction from a checking account; or

       (ii) under a monthly installment plan;

    is authorized.".

Page 2, delete line 10.

Page 2, line 12, delete "installments by" and insert "**installments:**

       (i) by automatic deduction from a checking account; or

       (ii) under a monthly installment plan.".

Page 2, delete line 13.

Page 2, between lines 23 and 24, begin a new line double block indented and insert:

    "**(D) Authority for the county treasurer to accept payment of the taxpayer's property taxes under a monthly installment plan.**".

Page 2, line 24, delete "(f)" and insert "**(g)**".

Page 2, line 24, delete "(d)" and insert "**(e)**".

Page 2, line 26, delete "(e)(3)(C)" and insert "**(f)(2)(C)**".

Page 2, line 30, after "month" insert "**, as chosen by the taxpayer,**".

Page 2, line 34, delete "(m)" and insert "**(n)**".

Page 2, line 42, delete "(g)" and insert "**(h)**".

Page 3, line 1, delete "(f)(3)" and insert "**(g)(3)**".

Page 3, line 3, delete "(h) and (i)" and insert "**(i) and (j)**".

Page 3, line 21, after "account" insert "**or the amount due under a monthly installment plan**".

Page 3, line 28, delete "(e)(3)(A);" and insert "**(f)(2)(A);**".

Page 3, line 35, after "deductions" delete "." and insert "**or, in the case of payments under a monthly installment plan, the number of monthly installments.**".

Page 3, line 36, delete "(h)" and insert "**(i)**".

Page 3, line 36, after "deduction" insert "**or the amount of the monthly installment due under a monthly installment plan**".

Page 3, line 38, delete "(g)" and insert "**(h)**".

Page 3, line 40, delete "(g)" and insert "**(h)**".

Page 3, line 41, after "year." insert "**Notwithstanding this subsection or subsections (h), (j), and (k), a county fiscal body that**"

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adopts an ordinance under subsection (e) to allow taxpayers to pay property taxes by automatic monthly deductions from a checking account may include in the ordinance a provision authorizing a taxpayer to determine the amount of a monthly deduction that is different from the amount otherwise determined under this subsection or subsection (h), (j), or (k).".

Page 3, line 42, delete "(i)" and insert "**(j)**".

Page 4, line 1, delete "(d)" and insert "**(e)**".

Page 4, line 4, after "account" delete "," and insert "**or the amount of the taxpayer's monthly installment payment under a monthly installment plan,**".

Page 4, line 6, delete "(g)" and insert "**(h)**".

Page 4, line 8, delete "(j)" and insert "**(k)**".

Page 4, line 9, delete "(f)(3)" and insert "**(g)(3)**".

Page 4, line 12, after "account" insert "**or the amount of the taxpayer's monthly installment payment under a monthly installment plan**".

Page 4, line 14, delete "(e)(3)(A)" and insert "**(f)(2)(A)**".

Page 4, line 16, delete "(k)" and insert "**(l)**".

Page 4, line 20, delete "(l)" and insert "**(m)**".

Page 4, line 23, delete "(m)" and insert "**(n)**".

Page 4, line 23, after "deduction" insert "**or last monthly installment payment under a monthly installment plan**".

Page 4, line 35, delete "deductions and" and insert "**deductions, monthly installment payments under a monthly installment plan, and**".

Page 4, line 35, delete "deductions." and insert "**deductions or monthly installment payments.**".

Page 5, line 1, after "that" delete ":" and insert "**the county treasurer will apply the excess as a credit against the taxpayer's tax liability for the immediately succeeding calendar year unless the taxpayer makes a claim for refund of the excess under IC 6-1.1-26.**".

Page 5, delete lines 2 through 16, begin a new paragraph and insert:

"**(o) The county auditor shall distribute tax collections under this section to the appropriate taxing units at the semiannual settlements under IC 6-1.1-27. However, this subsection does not prohibit a county treasurer from making an advance to a political subdivision under IC 5-13-6-3 of a portion of the taxes collected.**".

Page 5, line 19, delete "(f);" and insert "**(g);**".

Page 5, line 21, delete "(m)." and insert "**(n).**".

Page 5, line 23, delete "(m)" and insert "**(n)**".

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Page 5, line 26, after "deduction" insert "**or by monthly installments under a monthly installment plan**".

Page 5, line 30, delete "(m)" and insert "**(n)**".

Page 8, line 35, after "deduction" insert "**or by monthly installments under a monthly installment plan**".

Page 8, line 39, delete "IC 6-1.1-22-9.7(d)" and insert "**IC 6-1.1-22-9.7(e)**".

Page 8, line 40, after "deduction" insert "**or monthly installment**".

Page 9, line 2, after "deductions" insert "**or by monthly installments under a monthly installment plan**".

Page 9, line 5, delete "deductions or" and insert "**deductions, by monthly installments, or**".

Page 9, line 5, after "automatic deductions" insert "**or monthly installment payments**".

Page 10, line 1, after "deduction" insert "**or by monthly installments under a monthly installment plan**".

Page 10, line 5, delete "IC 6-1.1-22-9.7(d)" and insert "**IC 6-1.1-22-9.7(e)**".

Page 10, line 6, after "deduction" insert "**or monthly installment payment**".

Page 10, line 11, after "deductions" insert "**or by monthly installments under a monthly installment plan**".

Page 10, line 13, after "deductions" insert "**, by monthly installments,**".

Page 10, line 14, after "deductions" insert "**or monthly installment payments**".

and when so amended that said bill do pass.

(Reference is to SB 208 as introduced.)

KENLEY, Chairperson

Committee Vote: Yeas 10, Nays 0.

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